# Exhibit 86

Message

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|---|---|
| **From:** | Richard Markowitz [Rmarkowitz@argremgt.com] |
| **Sent:** | 3/13/2012 5:32:25 PM |
| **To:** | Ben-Jacob, Michael [/O=KAYESCHOLER/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Ben_m] |
| **Subject:** | FW: Belgian equities - Domestic exemption for non-resident non-profits - Certificate |

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RMarkowitz@Argremgt.com

------ Forwarded Message
**From:** Robert Neyt <robert.neyt@freshfields.com>
**Date:** Mon, 12 Mar 2012 17:07:19 +0100
**To:** <'Rmarkowitz@argremgt.com'>, <'JHVM@Argremgt.com'>, <'alarosa@argremgt.com'>, <'mstein@argremgt.com'>, <'jlhote@argremgt.com'>, Robert Klugman <rklugman@storcapital.com>
**Cc:** Jonathan Sander <JSander@duetgroup.net>, Aneil Anand <aanand@duetgroup.net>
**Subject:** Belgian equities - Domestic exemption for non-resident non-profits - Certificate

Dear Sirs,

Further to our call earlier today please find below the wording of a certificate with respect to the Belgian domestic withholding tax exemption as discussed.

I'm happy to discuss, should you have any further questions or comments.

Kind regards,

Robert Neyt
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# BELGIAN DIVIDEND WITHHOLDING TAX EXEMPTION

## CERTIFICATE

*Application of article 106, §2 of the Royal Decree executing the Belgian Income Tax Code 1992 (RDITC)*

**Drafted in accordance with article 117, §2 of the RDITC concerning the dividends attributed or payable by:**

**[Dividend paying company], a [ legal form], incorporated under the laws of the Kingdom of Belgium , with its registered office at [address], registered with the register of legal entities under number [number]**

**to**

**[Shareholder], a [legal form], incorporated under the laws of [resident state], with its registered office at [address], registered with the [registry] under the number [number].**

**[Shareholder] hereby certifies as beneficiary of the dividend that it is:**

**a) the owner or usufruct holder of the shares on which the dividends are paid;**

**b) a non-resident who is not conducting a business or lucrative activities and which is, in its country of residence, exempt from income tax; and**

**c) not under a contractual obligation to pay over the dividend to an ultimate beneficiary, unless such ultimate beneficiary is a non-resident under article 106, §2 RDITC, an investment fund under article 106, §3 RDITC or a parent company under article 106, §5 or §6 RDITC.**

**[Place]**

**[Date]**

**[Signature]**

**[Capacity]**

(152352:0005)

------ End of Forwarded Message